

LASALLE PARISH POLICE JURY
Jena, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2007
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5/14/08

**LaSalle Parish Police Jury
Jena, Louisiana**

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2007
With Supplemental Information Schedules**

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LaSalle Parish Police Jury
Jena, Louisiana
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Required Supplemental Information (Part I)
Management's Discussion and Analysis

LaSalle Parish Police Jury
Jena, Louisiana
Management's Discussion and Analysis
December 31, 2007
(Unaudited)

As management of the LaSalle Parish Police Jury, we offer readers of the police jury's financial statements this narrative overview and analysis of the financial activities of the police jury for the year ended December 31, 2007. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the LaSalle Parish Police Jury's basic financial statements. The police jury's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the LaSalle Parish Police Jury's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the LaSalle Parish Police Jury's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the police jury is improving or deteriorating.

The statement of activities presents information showing how the police jury's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but not taken annual leave).

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The LaSalle Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the current funds of the police jury are included in one category - governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The LaSalle Parish Police Jury maintains 21 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge, Courthouse Maintenance, Garbage District, Library, and Workforce Investment Act special revenue funds, which are considered to be a major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

LaSalle Parish Police Jury adopts an annual appropriated budget for the General Fund and all special revenue funds. Budgetary comparison schedules are provided in the Required Supplemental Information (Part II) for the major funds to demonstrate compliance with this budget.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain other supplemental information concerning the LaSalle Parish Police Jury. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplemental information section.

Government-Wide Financial Analysis As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the fiscal year, assets of the LaSalle Parish Police Jury exceeded liabilities by \$6,337,095. Of those net assets, \$3,114,547 represents the police jury's investment in capital assets net of accumulated depreciation. These assets are not available for future spending. The remaining net assets are made up of bank balances and receivables.

Statement of Net Assets		
	2007	2006
Assets		
Cash and cash equivalents	\$1,313,757	\$1,545,636
Receivables	2,619,654	2,570,468
Capital assets (net)	3,114,547	3,185,171
Total Assets	<u>\$7,047,958</u>	<u>\$7,301,275</u>
Liabilities		
Cash overdraft	\$267,600	\$1,295,128
Accounts payable	214,229	184,105
Payroll withholding payable	25,053	40,450
Deferred revenues - protest taxes	203,981	253,146
Total Liabilities	<u>\$710,863</u>	<u>\$1,772,829</u>
Net Assets		
Invested in capital assets, net of related debt	\$3,114,547	\$3,185,171
Unrestricted	3,222,548	2,343,275
Total Net Assets	<u>\$6,337,095</u>	<u>\$5,528,446</u>

Financial Analysis of the Government's Funds LaSalle Parish Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing the financing requirements of the police jury. Unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2007, combined governmental fund balances of \$3,222,548 showed an increase of \$879,275 over December 31, 2006. The General Fund's balance of \$525,072 showed a decrease of \$384,288 over the 2006 balance of \$909,360. This decrease was due primarily to an increase in transfers to other funds.

Budgetary Highlights

Differences between the bottom line of the original budgets and the final budgets were relatively small. Final budget numbers for Ad Valorem Taxes were slightly lower than expected while there was an increase in budgeted severance tax, federal funds, other state funds, and transfers in. Expenditures were lower in areas such as Public Works, and Culture and Recreation, while public safety and operating transfers out increased.

Capital Asset and Debt Administration

Capital Assets. The LaSalle Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2007, amounts to \$3,114,547 (net accumulated depreciation). This investment includes land, buildings and improvements, infrastructure roads and bridges, and furniture and equipment. The increase in capital assets for the year was \$211,415. Reductions in capital assets for the year ended December 31, 2007 were \$476,169.

Long-Term Debt. The LaSalle Parish Police Jury had no long term debt at 12/31/07.

Economic Factors and Next Year's Budgets

The police jury's financial plan for this upcoming year is underway. The General Fund plans to make transfers to alleviate the deficit balance in the Criminal Court fund.

Requests for Information

This financial report is designed to be a summary of the LaSalle Parish Police Jury's finances. If there are any questions regarding any information, a request can be made in writing to the LaSalle Parish Police Jury, at PO Box 1288, Jena, Louisiana 71342. Our telephone number is (318) 992-2101.

MARY JO FINLEY, CPA, INC.

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Independent Auditor's Report

LaSalle Parish Police Jury
Jena, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of LaSalle Parish Police Jury as of and for the year ended December 31, 2007, which collectively comprise the basic financial statements of the parish's primary government as listed in the table of contents. These financial statements are the responsibility of LaSalle Parish Police Jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, major funds, and the aggregate remaining fund information for the primary government of LaSalle Parish Police Jury as of December 31, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

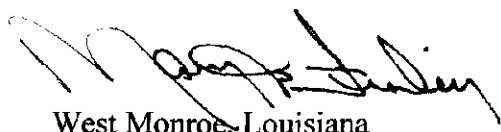
In accordance with *Government Auditing Standards*, I have also issued my report dated March 7, 2008, on my consideration of the LaSalle Parish Police Jury's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and important for assessing the results of my audit.

LaSalle Parish Police Jury
Jena, Louisiana
Independent Auditor's Report,
December 31, 2007

Management's discussion and analysis on pages 4 through 6 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise LaSalle Parish Police Jury's basic financial statements. The other supplementary information schedules on pages 40 through 46 are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of LaSalle Parish Police Jury. Those schedules, and the budgetary comparison schedules on pages 34 through 37 which is supplementary information required by the Governmental Accounting Standards board, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are presented fairly in all material respects in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated March 7, 2008, on my consideration of the LaSalle Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



West Monroe, Louisiana
March 7, 2008

Basic Financial Statements

Statement A

LaSalle Parish Police Jury
Jena, Louisiana
Governmental Activities
Statement of Net Assets
December 31, 2007

Assets

Cash and cash equivalents	\$1,313,757
Receivables	2,619,654
Capital assets (net)	<u>3,114,547</u>

Total Assets

\$7,047,958**Liabilities**

Cash overdraft	\$267,600
Accounts payable	214,229
Payroll withholding payable	25,053
Deferred revenues - protest taxes	<u>203,981</u>

Total Liabilities

\$710,863**Net Assets**

Invested in capital assets, net of related debt	\$3,114,547
Unrestricted	<u>3,222,548</u>

Total Net Assets

\$6,337,095

See accompanying notes to basic financial statements.

Statement B

LaSalle Parish Police Jury
Jena, Louisiana
Statement of Activities
For the Year Ended December 31, 2007

Functions:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	\$1,377,957	\$217,604	\$51,214		(\$1,109,139)
Public safety	297,215				(297,215)
Public works	1,732,267		464,618		(1,267,649)
Health and welfare	63,453				(63,453)
Culture and recreation	390,623	7,613	644	\$33,105	(349,261)
Economic development and assistance	2,469,194		2,447,814		(21,380)
Transportation	9,722				(9,722)
Intergovernmental	51,740				(51,740)
Total governmental activities	<u>\$6,392,171</u>	<u>\$225,217</u>	<u>\$2,964,290</u>	<u>\$33,105</u>	<u>(3,169,559)</u>
General revenues:					
Taxes:					
Ad valorem taxes					2,488,094
State revenue sharing					67,113
Other taxes, penalties, and interest					8,567
Grants and contributions not restricted to specific programs					1,104,958
Licenses and permits					39,725
Unrestricted investment earnings					122,979
Other					132,248
Special item - Loss on sale of assets					(34,975)
Total general revenues					<u>3,928,709</u>
Change in net assets					759,150
Net assets at beginning of year					<u>5,577,945</u>
Net assets at end of year					<u><u>\$6,337,095</u></u>

See accompanying notes to basic financial statements.

Statement C

LaSalle Parish Police Jury
Jena, Louisiana
Governmental Funds
Balance Sheet
December 31, 2007

	General	Road and Bridge	Courthouse Maintenance	Garbage District	Library	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and equivalents	\$357,307		\$176,208	\$16,760	\$232,229	\$531,253	\$1,313,757
Receivables	257,884	\$516,924	391,487	500,059	464,275	489,025	2,619,654
Total Assets	<u>\$615,191</u>	<u>\$516,924</u>	<u>\$567,695</u>	<u>\$516,819</u>	<u>\$696,504</u>	<u>\$1,020,278</u>	<u>\$3,933,411</u>
Liabilities and Fund Balances							
Liabilities:							
Cash overdraft	\$149,112					\$118,488	\$267,600
Accounts payable	\$48,040	20,850	\$50,195	\$31,157	\$23,036	40,951	214,229
Salaries and related payable	25,053						25,053
Deferred revenues - Protest taxes	17,026	42,936	34,325	42,936	30,059	36,699	203,981
Total Liabilities	<u>90,119</u>	<u>212,898</u>	<u>84,520</u>	<u>74,093</u>	<u>53,095</u>	<u>196,138</u>	<u>710,863</u>
Fund balances- unreserved - undesignated	525,072	304,026	483,175	442,726	643,409	824,140	3,222,548
Total Liabilities and Fund Balances	<u>\$615,191</u>	<u>\$516,924</u>	<u>\$567,695</u>	<u>\$516,819</u>	<u>\$696,504</u>	<u>\$1,020,278</u>	<u>\$3,933,411</u>

See accompanying notes to basic financial statements.

LaSalle Parish Police Jury
Jena, Louisiana
Reconciliation of Governmental Funds Balance Sheet to
Statement of Net Assets
December 31, 2007

Total fund balance - governmental funds (Statement C)	\$3,222,548
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources	<u>3,114,547</u>
Net assets of governmental activities (Statement A)	<u><u>\$6,337,095</u></u>

See accompanying notes to basic financial statements.

Statement D

LaSalle Parish Police Jury
Jena, Louisiana
Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2007

	General	Road and Bridge	Courthouse Maint	Garbage District	Library	Workforce Investment Act	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes:								
Ad valorem	\$191,323	\$497,427	\$397,678	\$482,853	\$450,905		\$467,908	\$2,488,094
Other taxes, penalties, and interest	8,567							8,567
Licenses and permits	39,725							39,725
Intergovernmental revenues:								
Federal funds	6,400	88,217	565	717	644	\$2,447,814	697	2,545,054
State funds:								
Severance taxes	1,104,958							1,104,958
State revenue sharing	15,436	13,845		6,653	26,827		4,352	67,113
Parish transportation							256,488	256,488
Other	44,249	118,499			33,105			195,853
Fees, charges, and commissions for services	22,555				6,263			28,818
Fines and forfeitures					1,350		195,049	196,399
Use of money and property	33,439		2,501	77,859	1,304		7,876	122,979
Other	55,691		6,131	15,951	29,195		25,280	132,248
Total revenues	1,522,343	717,988	406,875	584,033	549,593	2,447,814	957,650	7,186,296

EXPENDITURES

Current:

General government:

Legislative	187,518							187,518
Judicial	146,318						458,814	605,132
Elections	42,487							42,487
Finance and administrative	177,493							177,493
Other general government	18,470		316,715					335,185
Public safety	296,616							296,616
Public works	14	677,348	29,600	427,590			432,510	1,567,062

LaSalle Parish Police Jury
Jena, Louisiana
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2007

Net change in fund balances - total governmental funds (Statement D)	\$879,275
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(85,149)
Proceeds from the disposal of assets is reported as revenue in governmental funds. However, in the Statement of Activities, any proceeds are used to determine any gain or loss on the disposal of assets. This is the gross amount of gains for the year before applying proceeds from the disposal.	<u>(34,976)</u>
Change in net assets of governmental activities (Statement B)	<u>\$759,150</u>

See accompanying notes to basic financial statements.

Notes to the Financial Statements

LASALLE PARISH POLICE JURY
Jena, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2007

Introduction

The LaSalle Parish Police Jury is the governing authority for LaSalle Parish and is a political subdivision of the State of Louisiana. The police jury is governed by ten jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 2012.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. In accordance with GASB Statement 14, the reporting entity for LaSalle Parish consist of the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of LaSalle Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

- a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
LaSalle Parish:		
Sheriff	June 30	2 & 3
Clerk of Court	June 30	2 & 3
Assessor	December 31	2 & 3
Library	December 31	1 & 3
Community Action	December 31	1 & 3
Economic Development Board	December 31	1 & 3
Ambulance Service District	December 31	1 & 3
Hospital Service District No. 1	September 30	1 & 3
Hospital Service District No. 2	September 30	1 & 3
Recreation District No. 1	December 31	1 & 3
Recreation District No. 5	December 31	1 & 3
Recreation District No. 10	December 31	1 & 3
Recreation District No. 22	December 31	1 & 3
Industrial District No. 1	December 31	1 & 3
Sewerage District No. 1	December 31	1 & 3
Waterworks District No. 1	December 31	1 & 3
Communications District	December 31	1 & 3
East Jena Fire District #1	December 31	1 & 3
Eden-Fellowship Fire District	December 31	1 & 3
Little Creek Searcy	December 31	1 & 3
Rogers-Nebo Fire District	December 31	1 & 3

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Summerville Rosefield	December 31	1 & 3
Whitehall Fire District	December 31	1 & 3
Twenty-eighth Judicial District Criminal Court	December 31	2 & 3

Considered in the determination of component units of the reporting entity were the LaSalle Parish School Board, the District Attorney and Judges for the Twenty-Eighth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the LaSalle Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the LaSalle Parish Police Jury.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the LaSalle Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

The primary government financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the LaSalle Parish Library and the Twenty-Eighth Judicial District Criminal Court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and, where applicable, proprietary and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and, where applicable, major individual enterprise funds are reported as separate columns in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary and fiduciary fund financial statements, where applicable. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes, state revenue sharing, and federal and state grants are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the police jury.

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

The police jury reports the following major governmental funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund

The Road and Bridge Fund accounts for the construction, repair, and maintenance of roads and bridges on a parish wide basis. Financing is provided by ad valorem taxes, state revenue sharing, Parish Transportation Act funds, and operating transfers from the General Fund.

The Courthouse Maintenance Fund accounts for ad valorem taxes and state revenue sharing funds dedicated to maintenance of the parish courthouse and jail facilities.

The Garbage District No. 1 Fund accounts for operation and maintenance of the parish wide garbage disposal program. Financing is provided by ad valorem taxes and state revenue sharing.

The Library Fund accounts for ad valorem taxes and state revenue sharing funds dedicated for the operation of the parish library.

The Workforce Investment Act (WIA) Fund accounts for grants from the United States Department of Labor passed through the Louisiana Department of Labor. Grants are subsequently transferred to the LaSalle Parish Community Action Association, Incorporated, which administers the program under contract with the police jury. The WIA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The police jury has elected not to follow subsequent private-sector guidance.

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the police jury's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Deposits and Investments

The police jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the police jury's investment policy allow the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Investments for the police jury are reported at fair value. The police jury does not have a policy concerning custodial credit risk.

D. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources

All property tax receivables are shown net of an allowance for uncollectibles. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15th. Ad valorem taxes become delinquent if not paid by December 31st. The taxes are normally collected in December of the current year and January and February of the ensuing year. The following is a summary of authorized and levied ad valorem taxes:

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes - maintenance:			
Parish	3.80	4.22	Indefinite
Health unit	1.06	1.21	2013
Road and bridge	9.60	10.97	2014
Courthouse	7.68	8.77	2014
Library	7.00	7.46	2015
Parish wide taxes - construction and maintenance:			
Library	2.54	2.54	2016
District taxes:			
Garbage District No. 1	10.00	10.65	2008
Road Maintenance Districts:			
No. 1	10.00	9.66	2010
No. 2	6.56	7.54	2013
No. 3	5.00	4.87	2013
No. 4	10.00	9.46	2009
No. 5	10.00	8.95	2013
No. 6	10.00	10.46	2013
No. 7	10.00	18.68	2009
No. 8	6.43	7.17	2009
No. 9	10.00	9.61	2009
No. 10	7.00	7.02	2013

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2007 assessed valuation (amounts expressed in thousands):

	<u>2007 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Red Mountain Timberco III	\$4,095	6.41%
ANR Pipeline Company	2,974	4.66%
Entergy	2,433	3.81%
Centurytel	2,187	3.43%
Gulf South Pipeline Co., LP	1,959	3.07%
Garan	1,545	2.42%
Hunt Petroleum Corporation	1,422	2.23%
Georgia - Pacific Wood Products	1,281	2.01%

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

	2007 Assessed Valuation	Percent of Total Assessed Valuation
Texas Gas Transmission Corp.	\$1,185	1.86%
CPT Operating Prtnr. L.P.	1,180	1.85%
Total	<u>\$20,261</u>	<u>31.75%</u>

E. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Approximately 87% of the police jury's non-infrastructure assets are based on actual costs while the remaining 13% are based on the actual historical costs of like items. Approximately 97% of the library's non-infrastructure assets are based on actual costs while the remaining 3% are based on the actual historical costs of like items. The cost of infrastructure assets (roads and bridges) acquired prior to 2005 are based on current replacement cost adjusted to their year of acceptance into the parish road system using the U.S. Department of Labor's producer price index. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury maintains a threshold level of \$2,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend their useful lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	Estimated Lives
Infrastructure roads and bridges	20 - 40 Years
Buildings and building improvements	10 - 40 Years
Furniture and fixtures	5 - 10 Years
Vehicles	5 - 10 Years
Heavy equipment	5 - 10 Years
Other equipment	5 - 10 Years

F. Annual and Sick Leave

Employees of the police jury earn from 5 to 20 days of vacation leave each year, depending on their length of service. Vacation leave may not be accumulated unless there is specific approval by the superintendent or the secretary-treasurer. Employees earn 10 days of sick leave each year plus 2 additional days for each year of service with the parish. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

Employees of the district attorney (paid from the Criminal Court Special Revenue Fund) earn 10 days of vacation leave each year that may be accumulated. Employees earn 10 days of sick leave each year plus 2 additional days for each year of employment. Sick leave may be accumulated to a maximum of 90 days.

Regular employees of the LaSalle Parish Library earn from 12 to 22 days of vacation leave each year while professional staff earn from 24 to 34 days, both depending on their length of service. Vacation leave may not be accumulated. Employees earn sick leave at the rate of 12 days each year. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

At December 31, 2007, employee leave benefits requiring recognition in accordance with GASB Codification Section C60 were determined to be immaterial. The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the various funds when leave is actually taken or when employees are paid for accrued vacation leave upon retirement.

2. CASH AND EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2007, the police jury has cash, net of overdrafts, (book balances), in total of \$1,046,157.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at December 31, 2007, are secured in total as follows:

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

Bank Balances	<u>\$1,074,269</u>
Federal deposit insurance	\$100,558
Pledged securities (uncollateralized)	<u>3,839,828</u>
Total	<u>\$3,940,386</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106. However, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

3. RECEIVABLES

The following is a summary of receivables at December 31, 2007:

	General Fund	Special Revenue Funds	Total
Taxes - Ad valorem	\$188,377	\$2,262,864	\$2,451,241
Grants - State	61,903	73,286	135,189
Other	7,604	25,620	33,224
Total	<u>\$257,884</u>	<u>\$2,361,770</u>	<u>\$2,619,654</u>

4. CHANGES IN CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2007, is as follows:

	Balance January 1,	Additions	Deletions	Balance December 31,
Police Jury:				
Capital assets not being depreciated - Land	\$477,208			\$477,208
Capital assets being depreciated:				
Infrastructure - roads and bridges	76,063,229	\$150,811	(\$350,162)	75,863,878
Buildings and improvements	1,743,889		(2,000)	1,741,889
Office furniture and equipment	168,967	30,723		199,690
Heavy equipment	2,228,565			2,228,565
Other equipment	246,336			246,336
Vehicles	65,945			65,945
Total capital assets being depreciated	<u>80,516,931</u>	<u>181,534</u>	<u>(352,162)</u>	<u>80,346,303</u>

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

	Balance January 1,	Additions	Deletions	Balance December 31,
Total police jury capital assets	\$80,994,139	\$181,534	(\$352,162)	\$80,823,511
Library:				
Capital assets not being depreciated - Land	23,810			23,810
Capital assets being depreciated:				
Books	546,612	28,083	(124,007)	450,688
Vehicles	44,382			44,382
Buildings	302,879			302,879
Furniture	52,322			52,322
Equipment	74,581	1,798		76,379
Total library assets being depreciated	1,020,776	29,881	(124,007)	926,650
Total library capital assets	1,044,586	29,881	(124,007)	950,460
Total capital assets being depreciated	\$81,537,707	\$211,415	(\$476,169)	\$81,272,953
Total capital assets	\$82,038,725	\$211,415	(\$476,169)	\$81,773,971
Less accumulated depreciation for:				
Infrastructure - roads and bridges	(\$74,286,255)	(\$85,279)	\$315,837	(\$74,055,697)
Buildings and improvements	(1,365,007)	(39,002)	1,350	(1,402,659)
Office furniture and equipment	(317,047)	(2,375)		(319,422)
Heavy equipment	(1,966,122)	(75,760)		(2,041,882)
Other equipment	(183,269)	(20,069)		(203,338)
Vehicles	(97,547)	(2,480)		(100,027)
Books	(588,807)	(71,599)	124,007	(536,399)
Total accumulated depreciation	(78,804,054)	(296,564)	441,194	(78,659,424)
Total capital assets being depreciated (net)	\$2,733,653	(\$85,149)	(\$34,975)	\$2,613,529
Total capital assets (net)	\$3,234,671	(\$85,149)	(\$34,975)	\$3,114,547

Depreciation expense for the year was charged to the following governmental functions:

	Amount
General government	\$30,142
Public safety	599
Public works (including depreciation on road infrastructure)	165,205
Health and welfare	11,437
Transportation	1,156
Culture and recreation	88,025
Total	\$296,564

5. PENSION PLAN

Substantially all employees of the LaSalle Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the LaSalle Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 12.25 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the LaSalle Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The LaSalle Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2007, 2006, and 2005, were \$109,372, \$109,845, and \$111,239, respectively, equal to the required contributions for each year.

6. POST RETIREMENT GROUP INSURANCE BENEFITS

The LaSalle Parish Police Jury provides certain continuing health care benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and by the police jury. The police jury recognizes the cost of providing these benefits (police jury's portion of premiums) as an expenditure when paid during the year, which was \$400,233 for 2007. Of that amount, \$3,968, was for retiree benefits.

7. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle risk of loss, the police jury maintains commercial insurance covering; automobile liability; general liability; public officials liability; and worker's compensation and employer's liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

8. FUND DEFICITS

At year end the Criminal Court fund has a deficit fund balance of \$124,551. This deficit was decreased by approximately \$33,605 in the current year. Transfers will continue to be made from the General Fund in an effort to eliminate this deficit.

9. WORKFORCE INVESTMENT ACT PROGRAM

The LaSalle Parish Police Jury participates in the Workforce Investment Act (WIA) Program funded through the Louisiana Department of Labor by the United States Department of Labor. The police jury is a member of the Sixth District Service Delivery Area (SDA), which consists of Avoyelles, Catahoula, Concordia, Grant, LaSalle, and Winn Parishes. On March 3, 1983, the members of the Sixth District Service Delivery Area entered into a multi-jurisdictional consortium agreement for the purpose of carrying out programs and activities as authorized by the WIA. This agreement named the president of the LaSalle Parish Police Jury as the authorized representative of all the units of government signatory to the agreement. In addition, the agreement stated that the entity designated as the grant recipient would receive the funds for the consortium area and be held ultimately liable for the funds.

The Sixth District Service Delivery Area is comprised of three elements:

1. Private industry council (PIC) - consists of 15 members representing a cross section of the SDA population. The PIC is responsible for providing guidance for program development and for monitoring the operations of the administrative entity.

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

2. Designated chief elected official - this is a police jury president elected by his peers from the Sixth District Service Delivery Area. His responsibilities are the same as the PIC.
3. Administrative entity - the organization selected by the PIC and the consortium to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The LaSalle Parish Police Jury is the designated grant recipient and the LaSalle Community Action Association, Incorporated, is the designated administrative entity named in its grant award from the Louisiana Department of Labor. As grant recipient, the LaSalle Parish Police Jury has (1) accepted full responsibility for funds expended under the grant and (2) assured the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of Workforce Investment Act, all applicable federal and state regulations and policies and procedures, and the approved job training plan. Furthermore, in the Multi-Jurisdictional Consortium Agreement, the LaSalle Parish Police Jury has accepted ultimate liability for the grant funds.

The LaSalle Community Action Association, Incorporated, is the designated administrative entity for the Sixth Service Delivery Area to administer and operate the day-to-day activities of the program. Funds are provided by the Louisiana Department of Labor through a letter of credit arrangement into a bank account in the name of the police jury. A request is made by the administrative entity to the police jury for funds to operate the program. The police jury then issues a check to the administrative entity. Grant funds totaling \$2,447,814 were requested by the administrative entity for the year ended December 31, 2007. The funds are included in the accounts of the police jury.

10. JOINT VENTURE

On February 12, 1990, the LaSalle Parish Police Jury entered into a joint venture agreement with the Grant Parish Police Jury for the purpose of developing and operating the LaSalle/Grant Parish Landfill. The police juries shared equally in the operation of the landfill. The LaSalle/Grant Parish Landfill governing board is comprised of six police jurors, three from each parish. The agreement provides that the operations are totally separate from the LaSalle Parish and Grant Parish Police Jury operations, and have separate checking accounts, separate bookkeeping, auditing, equipment, et cetera. The revenues were provided equally by both police juries involved.

On January 16, 2001, the district entered into a contract for management of the landfill with IESI Corporation. The ownership of the landfill remains with the LaSalle Parish Police Jury. IESI is responsible for all permits and licenses; compliance with all federal, state, parish and municipal laws and regulations; and workers' compensation insurance, liability insurance and auto insurance. Additionally, IESI is solely responsible for properly closing the landfill, for all required post-closure activities, and for compliance with

LaSalle Parish Police Jury
Jena, Louisiana
Notes to the Financial Statements (Continued)

all state, federal, and local laws concerning landfill closure. Each police jury receives royalties in the aggregate of five per cent of landfill receipts from solid waste deposited at the landfill during the contract term. The initial term of the contract is 25 years. The district may renew the contract for an additional term of 25 years.

11. LITIGATION AND CLAIMS

At December 31, 2007, the police jury is involved in several lawsuits. Although the total amount of potential liability cannot be determined at this time, any damages awarded would be covered under the police jury's insurance. In the event there is an unfavorable outcome, the police jury's maximum loss would be limited to the insurance deductible amount. No provision for the potential liability has been made in the accompanying financial statements.

Required Supplemental Information (Part II)

**LaSalle Parish Police Jury
Jena, Louisiana**

**Required Supplementary Information
Budgetary Comparison Schedules for Major Funds
For the Year Ended December 31, 2007**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in his judgement, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as they feel necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2007, modified accrual based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and all subsequent amendments.

LaSalle Parish Police Jury
Jena, Louisiana
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes:				
Ad valorem	\$177,300	\$161,000	\$191,323	\$30,323
Other taxes, penalties, & interest	10,000	10,701	8,567	(2,134)
Licenses and permits	44,700	39,880	39,725	(155)
Intergovernmental revenues:				
Federal funds		4,445	6,400	1,955
State funds:				
State revenue sharing (net)	10,000	15,000	15,436	436
Severance taxes	1,100,000	1,262,872	1,104,958	(157,914)
Other	350	533	44,249	43,716
Fees, charges, and commissions for services	6,300	6,300	22,555	16,255
Use of money and property	29,905	33,531	33,439	(92)
Other revenue		734	55,691	54,957
Total revenues	<u>1,378,555</u>	<u>1,534,996</u>	<u>1,522,343</u>	<u>(12,653)</u>
Expenditures				
Current:				
General government:				
Legislative	190,763	184,123	187,518	(3,395)
Judicial	194,562	137,656	146,318	(8,662)
Elections	70,130	71,558	42,487	29,071
Finance and administrative	192,100	188,336	177,493	10,843
Other general government	12,050	12,550	18,470	(5,920)
Public safety	226,300	276,480	296,616	(20,136)
Public works			14	(14)
Health and welfare	11,850	11,850	11,059	791
Culture and recreation	1,711	711	608	103
Economic development and assistance	14,626	18,516	18,504	12
Intergovernmental			51,740	(51,740)
Capital outlay	2,500	1,000		1,000
Total expenditures	<u>916,592</u>	<u>902,780</u>	<u>950,827</u>	<u>(48,047)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>461,963</u>	<u>632,216</u>	<u>571,516</u>	<u>(60,700)</u>
Other Financing Source (Use)				
Sale of assets		19		(19)
Operating transfers out	<u>(519,250)</u>	<u>(872,465)</u>	<u>(955,804)</u>	<u>(83,339)</u>
Total other financing source (use)	<u>(519,250)</u>	<u>(872,446)</u>	<u>(955,804)</u>	<u>(83,358)</u>
Excess (Deficiency) of Revenues and Other Source over Expenditures and Other Use	<u>(57,287)</u>	<u>(240,230)</u>	<u>(384,288)</u>	<u>(144,058)</u>
Fund Balance - Beginning	<u>718,642</u>	<u>607,595</u>	<u>909,360</u>	<u>301,765</u>
Fund Balance - Ending	<u>\$661,355</u>	<u>\$367,365</u>	<u>\$525,072</u>	<u>\$157,707</u>

(Continued)

Schedule 1

LaSalle Parish Police Jury
Jena, Louisiana
Budgetary Comparison Schedule - Road and Bridge Fund
For the Year Ended December 31, 2007

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes - Ad valorem	\$460,900	\$417,000	\$497,427	\$80,427
Intergovernmental revenues:				
Federal funds		88,216	88,217	1
State funds:				
State revenue sharing (net)	10,000	10,000	13,845	3,845
Other	67,000	130,512	118,499	(12,013)
Use of money and property		75		(75)
Total revenues	<u>537,900</u>	<u>645,803</u>	<u>717,988</u>	<u>72,185</u>
Expenditures				
Current - Public Works:				
Personal services	417,150	302,274	360,645	(58,371)
Operating services	202,000	194,969	184,983	9,986
Materials and supplies	156,000	109,265	126,125	(16,860)
Travel and other charges	6,000	6,000	5,595	405
Total expenditures	<u>781,150</u>	<u>612,508</u>	<u>677,348</u>	<u>(64,840)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(243,250)</u>	<u>33,295</u>	<u>40,640</u>	<u>(7,345)</u>
Other Financing Source				
Operating transfer in	243,250	690,000	725,775	35,775
Total other financing source	<u>243,250</u>	<u>690,000</u>	<u>725,775</u>	<u>35,775</u>
Excess of Revenues and Other Sources over Expenditures	NONE	723,295	766,415	43,120
Fund Balance (Deficit) - Beginning	<u>NONE</u>	<u>(858,392)</u>	<u>(462,389)</u>	<u>396,003</u>
Fund Balance (Deficit) - Ending	<u>NONE</u>	<u>(\$135,097)</u>	<u>\$304,026</u>	<u>\$439,123</u>

(Continued)

LaSalle Parish Police Jury
Jena, Louisiana
Budgetary Comparison Schedule
Courthouse Maintenance and Garbage District Funds
For the Year Ended December 31, 2007

	Courthouse Maintenance			Garbage District		
	Budgeted Amounts	Actual	Variance With Final Budget Positive (Negative)	Budgeted Amounts	Actual	Variance With Final Budget Positive (Negative)
Revenues						
Taxes - Ad valorem	\$368,500	\$330,000	\$397,678	\$447,500	\$482,853	\$77,853
Intergovernmental revenues -						
Federal - In lieu of taxes		565	565		717	717
State - State revenue sharing (net)	1,500	2,400	101	5,000	6,653	1,653
Use of money and property				65,500	77,859	3,834
Other		115	6,016		15,951	15,951
Total revenues	370,000	333,080	406,875	518,000	584,033	99,291
Expenditures						
Current						
Other general government	313,550	334,077	316,715			
Public works	20,000	20,000	17,362	476,050	427,590	(34,813)
Capital outlay			29,600			
Total expenditures	333,550	354,077	30,723	476,050	427,590	(34,813)
Excess (Deficiency) of Revenues over Expenditures	36,450	(20,997)	377,038	41,950	156,443	64,478
Other Financing Source -						
Operating transfer in			29,837		157,546	7,546
Excess (Deficiency) of Revenues and other sources over Expenditures	36,450	(20,997)	50,834	41,950	241,965	72,024
Fund Balance (Deficit) - Beginning	164,387	162,857	290,481	NONE	128,737	369,872
Fund Balance - Ending	\$200,837	\$141,860	\$341,315	\$41,950	\$442,726	\$441,896

(Continued)

LaSalle Parish Police Jury
Jena, Louisiana
Budgetary Comparison Schedule
Library and Workforce Investment Act Funds
For the Year Ended December 31, 2007

	Library Fund			Workforce Investment Act		
	Budgeted Amounts	Actual	Variance With Final Budget Positive (Negative)	Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues						
Taxes - Ad valorem	\$382,368	\$450,905	\$68,537			
Intergovernmental revenues -						
Federal funds						
State:		644	644	\$2,447,814	\$2,447,814	
State revenue sharing (net)						
Other	25,765	26,827	1,062			
	11,784	33,105	9,031			
Fees, charges, and commissions for services	3,500	6,263	1,063			
Fines and forfeitures	1,200	1,350	150			
Use of money and property	800	1,304	4			
Other	3,350	29,195	21,095			
Total revenues	428,767	549,593	101,586	2,447,814	2,447,814	NONE
Expenditures						
Current						
Culture and recreation	352,997	301,990	(19,611)			
Economic development and assistance				2,447,814	2,447,814	
Capital outlay						
Total expenditures	28,250	29,881	2,924			
Total expenditures	381,247	331,871	(16,687)	2,447,814	2,447,814	NONE
Excess of Revenues over Expenditures	47,520	132,823	217,722			
			84,899	NONE	NONE	NONE
Fund Balance - Beginning	27,000	425,687	398,687	NONE	NONE	NONE
Fund Balance - Ending	\$74,520	\$643,409	\$483,586	NONE	NONE	NONE
(Concluded)						

Other Supplemental Schedules

LASALLE PARISH POLICE JURY
Jena , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2007

SPECIAL REVENUE FUNDS

PUBLIC WORKS FUNDS

ROAD DISTRICT FUNDS

The road district funds account for road maintenance and construction, equipment purchases, and upkeep within the boundaries of each district. Financing is provided primarily by ad valorem taxes and state revenue sharing.

PARISH TRANSPORTATION FUND

The Parish Transportation Fund accounts for state funds provided under the Parish Transportation Act.

AIRPORT FUND

The Airport Fund accounts for the operation of the parish airport and related improvements. Financing is provided primarily by interest earned on time deposits.

HEALTH UNIT FUND

The Health Unit Fund accounts for the local share of the cost of providing public health services in the parish. Financing is provided by ad valorem taxes and state revenue sharing.

FAIR FUND

The Fair Fund accounts for the maintenance of facilities for the Jena and the North Central Louisiana Fair grounds. The ad valorem tax and state revenue sharing were discontinued in 1992.

CRIMINAL COURT FUND

The Criminal Court Fund accounts for fines and forfeitures imposed by the Twenty-Eighth Judicial District Court and district attorney conviction fees in criminal cases. These revenues and operating transfers from the General Fund are used to finance the operation of the criminal court of LaSalle Parish.

Schedule 2

LASALLE PARISH POLICE JURY
Jena, Louisiana
OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, December 31, 2007

	ROAD DISTRICTS	HEALTH UNIT	FAIR	CRIMINAL COURT	PARISH TRANSPOR TATION	TOTAL
ASSETS						
Cash and cash equivalents	\$307,548	\$18,625	\$82,790		\$122,290	\$531,253
Receivables	405,875	56,911		\$5,408	20,831	489,025
TOTAL ASSETS	<u>\$713,423</u>	<u>\$75,536</u>	<u>\$82,790</u>	<u>\$5,408</u>	<u>\$143,121</u>	<u>\$1,020,278</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Cash overdraft				\$118,488		\$118,488
Accounts payable	\$17,328	\$3,159		11,471	\$8,993	40,951
Deferred revenue - protest taxes	31,963	4,736				36,699
Total liabilities	<u>49,291</u>	<u>7,895</u>	<u>NONE</u>	<u>129,959</u>	<u>8,993</u>	<u>196,138</u>
Fund Equity - fund balances (deficits)						
- unreserved - undesignated	664,132	67,641	\$82,790	(124,551)	134,128	824,140
TOTAL LIABILITIES AND FUND EQUITY	<u>\$713,423</u>	<u>\$75,536</u>	<u>\$82,790</u>	<u>\$5,408</u>	<u>\$143,121</u>	<u>\$1,020,278</u>

LASALLE PARISH POLICE JURY
Jena, Louisiana
OTHER GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2007

	ROAD DISTRICTS	AIRPORT	HEALTH UNIT	FAIR	CRIMINAL COURT	PARISH TRANSPOR TATION	TOTAL
REVENUES							
Taxes - ad valorem	\$412,998		\$54,910				\$467,908
Intergovernmental:							
Federal funds - grants	619		78				697
State funds:							
Parish transportation funds						\$256,488	256,488
State revenue sharing (net)			4,352				4,352
Fines and forfeitures				\$864	\$195,049	1,802	195,049
Use of money and property	5,142		68	400	21,371		7,876
Other revenues		\$3,321	188				25,280
Total revenues	418,759	3,321	59,596	1,264	216,420	258,290	957,650
EXPENDITURES							
Current:							
General government:							
Judicial					458,814		458,814
Public works	403,370					29,140	432,510
Health and welfare			40,957				40,957
Economic development and assistance				2,876			2,876
Transportation							8,565
Capital outlay	131,476	8,565				19,335	150,811
Total expenditures	534,846	8,565	40,957	2,876	458,814	48,475	1,094,533

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(116,087)</u>	<u>(5,244)</u>	<u>18,639</u>	<u>(1,612)</u>	<u>(242,394)</u>	<u>209,815</u>	<u>(136,883)</u>
OTHER FINANCING SOURCE (use)							
Operating transfers in		42,822		3,661	276,000		322,483
Operating transfers out						(250,000)	(250,000)
Total other financing source (use)	<u>NONE</u>	<u>42,822</u>	<u>NONE</u>	<u>3,661</u>	<u>276,000</u>	<u>(250,000)</u>	<u>72,483</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	<u>(116,087)</u>	<u>37,578</u>	<u>18,639</u>	<u>2,049</u>	<u>33,606</u>	<u>(40,185)</u>	<u>(64,400)</u>
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>780,219</u>	<u>(37,578)</u>	<u>49,002</u>	<u>80,741</u>	<u>(158,157)</u>	<u>174,313</u>	<u>888,540</u>
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$664,132</u>	<u>NONE</u>	<u>\$67,641</u>	<u>\$82,790</u>	<u>(\$124,551)</u>	<u>\$134,128</u>	<u>\$824,140</u>

Schedule 4

LASALLE PARISH POLICE JURY
Jena, Louisiana
OTHER GOVERNMENTAL FUNDS - ROAD DISTRICTS

Combining Balance Sheet, December 31, 2007

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	NO. 9	NO. 10	TOTAL
ASSETS											
Cash and cash equivalents	\$3,282	\$24,677	\$18,313	\$3,572	\$52,266	\$65,217	\$78,988	\$5,037	\$715	\$55,481	\$307,548
Receivables	46,379	38,016	24,605	26,333	20,994	54,089	82,954	65,833	24,045	22,627	405,875
TOTAL ASSETS	<u>\$49,661</u>	<u>\$62,693</u>	<u>\$42,918</u>	<u>\$29,905</u>	<u>\$73,260</u>	<u>\$119,306</u>	<u>\$161,942</u>	<u>\$70,870</u>	<u>\$24,760</u>	<u>\$78,108</u>	<u>\$713,423</u>
LIABILITIES AND FUND EQUITY											
Liabilities:											
Accounts payable	\$1,522	\$1,625	\$1,133	\$1,261	\$771	\$3,915	\$3,180	\$2,577	\$289	\$1,055	\$17,328
Deferred revenue - protest taxes	1,180	2,298	4	6,007				19,550	2,924		31,963
Total liabilities	<u>2,702</u>	<u>3,923</u>	<u>1,137</u>	<u>7,268</u>	<u>771</u>	<u>3,915</u>	<u>3,180</u>	<u>22,127</u>	<u>3,213</u>	<u>1,055</u>	<u>49,291</u>
Fund Equity - fund balances -unreserved - undesignated	46,959	58,770	41,781	22,637	72,489	115,391	158,762	48,743	21,547	77,053	664,132
TOTAL LIABILITIES AND FUND EQUITY	<u>\$49,661</u>	<u>\$62,693</u>	<u>\$42,918</u>	<u>\$29,905</u>	<u>\$73,260</u>	<u>\$119,306</u>	<u>\$161,942</u>	<u>\$70,870</u>	<u>\$24,760</u>	<u>\$78,108</u>	<u>\$713,423</u>

LASALLE PARISH POLICE JURY
Jena, Louisiana
OTHER GOVERNMENTAL FUNDS - ROAD DISTRICTS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2007

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	NO. 9	NO. 10	TOTAL
REVENUES											
Taxes - Ad valorem	\$47,209	\$37,564	\$24,807	\$26,433	\$22,567	\$55,925	\$84,896	\$65,941	\$24,978	\$22,678	\$412,998
Federal funds - federal grants									619		619
Use of money and property	623	776	406	156	416	962	935	250	69	549	5,142
Total revenues	<u>47,832</u>	<u>38,340</u>	<u>25,213</u>	<u>26,589</u>	<u>22,983</u>	<u>56,887</u>	<u>85,831</u>	<u>66,191</u>	<u>25,666</u>	<u>23,227</u>	<u>418,759</u>
EXPENDITURES											
Current:											
Public works	65,969	48,222	31,809	32,711	15,820	57,827	32,885	62,667	29,477	25,983	403,370
Capital outlay	44,400	30,360	2,833				53,883				131,476
Total expenditures	<u>110,369</u>	<u>78,582</u>	<u>34,642</u>	<u>32,711</u>	<u>15,820</u>	<u>57,827</u>	<u>86,768</u>	<u>62,667</u>	<u>29,477</u>	<u>25,983</u>	<u>534,846</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(62,537)</u>	<u>(40,242)</u>	<u>(9,429)</u>	<u>(6,122)</u>	<u>7,163</u>	<u>(940)</u>	<u>(937)</u>	<u>3,524</u>	<u>(3,811)</u>	<u>(2,756)</u>	<u>(116,087)</u>
FUND BALANCES AT BEGINNING OF YEAR	109,496	99,012	51,210	28,759	65,326	116,331	159,699	45,219	25,358	79,809	780,219
FUND BALANCES AT END OF YEAR	<u>\$46,959</u>	<u>\$58,770</u>	<u>\$41,781</u>	<u>\$22,637</u>	<u>\$72,489</u>	<u>\$115,391</u>	<u>\$158,762</u>	<u>\$48,743</u>	<u>\$21,547</u>	<u>\$77,053</u>	<u>\$664,132</u>

LASALLE PARISH POLICE JURY
Jena , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 2007

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. The president receives \$1,000 per month, and the other jurors receive \$700 per month.

Schedule 6**LASALLE PARISH POLICE JURY
Jena, Louisiana****Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 2007**

David Crooks	\$8,400
Doyle Deville	8,400
Eual Douglas	8,400
Bobby Francis	8,400
Jerry Harris	8,400
Larkin Jackson	8,400
Tim Mitchell	8,400
Charles D. Poole	8,400
Ben Reid	8,400
Wayne Richardson	<u>12,000</u>
Total	<u><u>\$87,600</u></u>

LASALLE PARISH POLICE JURY
Jena, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2007

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	FEDERAL EXPENDITURES
United States Department of Labor			
Passed through Louisiana Department of Labor:			
Workforce Investment Act - Adult Program	17.258	N/A	\$890,037
Workforce Investment Act - Youth Activities	17.259	N/A	977,362
Workforce Investment Act -Dislocated Workers	17.060	N/A	<u>580,415</u>
Total Department of Labor			2,447,814
United States Department Military			
Passed through Office of Homeland Security and			
Emergency Preparedness	97.017	N/A	92,745
United States Department of Interior			
Direct program - Payment in Lieu of Taxes	15.000	N/A	<u>4,495</u>
Total Federal Financial Assistance			<u><u>\$2,545,054</u></u>

FOOTNOTES:

(1) The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.

Other Reports

**Independent Auditor's Reports on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent Auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

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**Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance *Government Auditing Standards***

LaSalle Parish Police Jury
Jena, Louisiana

I have audited the basic financial statements of the LaSalle Parish Police Jury as of and for the year ended December 31, 2007 and have issued my report thereon dated March 7, 2008. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered LaSalle Parish Police Jury's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the LaSalle Parish Police Jury's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the LaSalle Parish Police Jury's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the LaSalle Parish Police Jury's financial statements that is more than inconsequential will not be prevented or detected by the LaSalle Parish Police Jury's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the LaSalle Parish Police Jury's internal control.

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 2007

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle Parish Police Jury's basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is included as finding 07-01 in the accompanying schedule of findings and questioned costs.

This report is intended solely for the information and use of the LaSalle Parish Police Jury, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana

March 7, 2008

MARY JO FINLEY, CPA, INC.

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**Report on Compliance With Requirements
Applicable to Each Major Program and Internal Control
Over Compliance in Accordance With OMB Circular A-133**

LaSalle Parish Police Jury
Jena, Louisiana

Compliance

I have audited the compliance of LaSalle Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2007. LaSalle Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of LaSalle Parish Police Jury's management. My responsibility is to express an opinion on LaSalle Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LaSalle Parish Police Jury's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on LaSalle Parish Police Jury's compliance with those requirements.

In my opinion, LaSalle Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2007. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

LaSalle Parish Police Jury
Jena, Louisiana
Report on Compliance With Requirements
Applicable to Each Major Program and
Internal Control Over Compliance, etc.
December 31, 2007

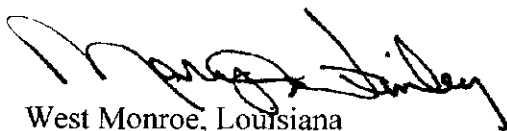
Internal Control Over Compliance

The management of LaSalle Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered LaSalle Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

A control deficiency is an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. *A significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more inconsequential will not be prevented or detected by the entity's internal control.

My consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended for the information of the members of LaSalle Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.



West Monroe, Louisiana
March 7, 2008

LASALLE PARISH POLICE JURY
Jena, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2007

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the LaSalle Parish Police Jury.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. One instance of noncompliance material to the financial statements of the LaSalle Parish Police Jury is reported in the Auditor's Report on Compliance and Internal Control Over Financial Reporting.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Auditor's Report on Compliance With Requirements Applicable to Major Programs and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the LaSalle Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the LaSalle Parish Police Jury are reported.
7. The Workforce Investment Act (WIA) Cluster was tested as a major program and consisted of the following individual programs:

	<u>CFDA No.</u>
Workforce Investment Act - Adult Program	17.258
Workforce Investment Act - Youth Activities	17.259
Workforce Investment Act - Dislocated Workers	17.260

8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The LaSalle Parish Police Jury was determined to be a low-risk auditee.

LASALLE PARISH POLICE JURY
Jena, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2007

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

07-01 Need to Comply With Budget Act

Finding: The police jury did not comply with the Local Government Budget Act. LSA-R.S. 39:1310-1311 requires, among other things, that the police jury amend an individual fund's budget when actual revenues and other sources to date plus projected amounts to year-end are failing to meet budgeted amounts by five percent or more and/or when actual expenditures and other uses to date plus projected amounts to year-end are exceeding budgeted amounts by five percent or more. The General fund actual expenditures and other uses exceeded budgeted amounts by approximately 7%. The Road and Bridge fund actual expenditures and other uses exceeded budgeted amounts by approximately 10%. Road and Bridge budgeted expenditures and other uses also exceeded budgeted revenues and other sources by approximately \$135,097. Furthermore, the Courthouse Maintenance fund expenditures exceeded budgeted amounts by approximately 6%, Garbage District actual expenditures and other uses exceeded budgeted expenditures by approximately 8%, Health Unit fund expenditures exceeded budgeted amounts by approximately 9%, Library fund expenditures exceeded budgeted amounts by approximately 5.29%. Road Districts 2, 3, 6, 7, 8, and 10 expenditures exceeded budgeted expenditures by greater than 5%. The Criminal Court fund was not budgeted.

Recommendation: Both management and the finance committee must have monthly financial statements with which to monitor and control expenditures. Because the police jury as a body is ultimately responsible for compliance with laws and regulations, the finance committee should take an active role in reviewing and monitoring financial activity and any budget deficiencies should be corrected.

LASALLE PARISH POLICE JURY
Jena, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended December 31, 2007

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

None

LASALLE PARISH POLICE JURY
Jena, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2007

06-1 Finding: The police jury did not comply with the Local Government Budget Act.

Recommendation: Budget comparisons should be monitored monthly to assure compliance with the Local Government Budget Act.

Status: The finding has not been corrected and is included in the current year Schedule of Findings and Questioned Costs as Finding 07-01.

LaSalle Parish Police Jury

P.O. Box 1288 Jena, Louisiana 71342
Phone (318) 992-2101 Fax (318) 992-2103

WAYNE RICHARDSON
President

LARKIN JACKSON
Vice President

KAY SMITH
Sec. Tres.

ABBIE WHITTINGTON
Asst. Sec. Treas.

ALBAN POOLE
District 1

CHARLES POOLE
District 2

JERRY HARRIS
District 3

LARKIN JACKSON
District 4

WAYNE RICHARDSON
District 5

JACK ZEAGLER
District 6

MIKE CROOKS
District 7

BARD LAMBETH
District 8

BOBBY RAY FRANCIS
District 9

RON CARR
District 10

March 10, 2008

**Mr. Steve Theriot, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70802**

RE: Audit Findings

Dear Mr. Theriot:

**In response to the findings related to the Budget of the LaSalle Parish Police Jury,
we offer the following response:**

05-01 Need to Comply With Budget Act

**Financial reports have been complied monthly to insure that the finance committee
is able to review and more closely monitor the financial activity.**

**Finance Committee along with management will conduct meetings on a regular
basis to control budget compliances.**

Sincerely,



**Wayne Richardson
President
LaSalle Parish Police Jury**